

# House Amendment 1587

PAG LIN

1 1 Amend House File 807 as follows:  
1 2 #1. Page 4, by inserting before line 19 the  
1 3 following:  
1 4 <Sec. \_\_\_\_\_. Section 422.12, Code 2009, is amended  
1 5 by adding the following new subsection:  
1 6 NEW SUBSECTION. 2A. a. A volunteer fire fighter  
1 7 and volunteer emergency medical services personnel  
1 8 credit equal to the amount specified in paragraph "b"  
1 9 to compensate the taxpayer for the voluntary services.  
1 10 b. The amount of the credit is equal to two  
1 11 hundred fifty dollars. However, if the taxpayer is  
1 12 not a volunteer fire fighter or volunteer emergency  
1 13 medical services personnel for the entire tax year,  
1 14 the amount of the dollar credit shall be prorated and  
1 15 the amount of credit shall equal the maximum amount of  
1 16 credit for the tax year, divided by twelve, multiplied  
1 17 by the number of months in the tax year the taxpayer  
1 18 was a volunteer. The credit shall be rounded to the  
1 19 nearest five dollars. If the taxpayer is a volunteer  
1 20 during any part of a month, the taxpayer shall be  
1 21 considered a volunteer for the entire month. If the  
1 22 taxpayer is a volunteer fire fighter and a volunteer  
1 23 emergency medical services personnel during the same  
1 24 month, a credit may be claimed for only one volunteer  
1 25 position for that month.  
1 26 c. The taxpayer is required to have a written  
1 27 statement from the fire chief or other appropriate  
1 28 supervisor verifying that the taxpayer was a volunteer  
1 29 fire fighter or volunteer emergency medical services  
1 30 personnel for the months for which the credit under  
1 31 this subsection is claimed.  
1 32 d. For purposes of this subsection:  
1 33 (1) "Emergency medical services personnel" means  
1 34 an emergency medical care provider who is certified as  
1 35 a first responder pursuant to chapter 147A.  
1 36 (2) "Volunteer fire fighter" means a volunteer  
1 37 fire fighter as defined in section 85.61 who has met  
1 38 the minimum training standards established by the fire  
1 39 service training bureau pursuant to chapter 100B.  
1 40 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY DATE. This  
1 41 Act applies retroactively to January 1, 2009, for tax  
1 42 years beginning on or after that date.>  
1 43 #2. Title page, line 2, by inserting after the  
1 44 word <rates,> the following: <a volunteer fire  
1 45 fighter and emergency medical services personnel tax  
1 46 credit,>.  
1 47 #3. By renumbering as necessary.  
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1 49  
1 50  
2 1 LUKAN of Dubuque  
2 2 HF 807.713 83  
2 3 tw/mg:sc/23807